

The Southerner.

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THE SOUTHERNER.

PRINTED WEEKLY.
L. D. PENDER,
EDITOR AND PROPRIETOR.
TERMS—PER ANNUM.
Paid in advance, per year, \$1 00
" " for six months, \$2 00
" " for single paper, 10
RATES OF ADVERTISING:
One square, one insertion, \$2 00
" " each insertion afterwards, 1 00
Longer notices and legal advertisements will be charged 50 per cent. extra.

Miscellaneous.

An Act to Amend the Tax Laws.

The Congress of the Confederate States of America, do enact, That the first, second, and third sections of the act to levy additional taxes for the common defence and support of the Government, approved seventeenth of February, eighteen hundred and sixty-four, be amended and re-enacted, so as to read as follows, to wit:

Sec. 1. That in addition to the taxes levied by the act to levy taxes for the common defence and support of the Government of the Confederate States, approved April 24, 1863, there shall be levied, from the 17th day of February, 1864, on the subject of taxation hereinafter mentioned, and collected from every person, partnership, association or corporation, liable therefor, taxes as follows to wit:

I. Upon the value of all property, real, personal and mixed, of every kind or description, not hereinafter exempted or taxed at a different rate, five per cent. Provided, That from the tax on the value of property employed in agriculture shall be deducted the value of the tax in kind derived therefrom during the same year, as assessed under the law imposing it, and delivered to the Government, whether delivered during the year or afterwards, including the bounty, deliverable after, and not prior to the assessment of the tax on property employed in agriculture, as aforesaid; and the collection of the tax on such property shall be suspended after assessment, under the order of the Secretary of the Treasury, until the value of the title to be deducted can be ascertained, and when so ascertained, it shall be the duty of the post quartermaster to certify, and of the district collector to deduct, the value of such title, and any balance found due may be paid in bonds and certificates therefor, authorized by the "Act to re-issue the currency and to authorize a new issue of notes and bonds," in like manner as other taxes, payable during the year: Provided, That no credit shall be allowed beyond five per cent.

II. On the value of gold and silver ware and plate, jewelry, watches, and watches, ten per cent.

III. The value of property taxed under this section shall be assessed on the basis of the market value of the same, or similar property taxed in the neighborhood where assessed, in the year eighteen hundred and sixty, except in cases where lands, slaves, cotton and tobacco have been purchased since 1st day of January, 1862, in which case the said lands, slaves, cotton and tobacco, so purchased, shall be assessed at the price annually paid for the same by the owner: Provided, That land purchased by refugees, and held and occupied by them for their own use and residence, shall be assessed according to its market value in the year 1860.

Sec. 2. That second section of an act entitled "An act to levy additional taxes for the common defence and support of the Government," approved 17th February, 1864, be, and the same is hereby repealed; and it is hereby declared, that all the property and assets of corporations, associations and joint stock companies, of every description, whether incorporated or not, shall be assessed and taxed in the same manner, and to the same extent, as the property and assets of individuals; the tax on such property and assets to be assessed as follows, and paid by such corporations, associations and joint stock companies: Provided, That no bank or banking company shall be liable to pay a tax upon deposits of money to the credit of, and subject to the checks of others: Provided further, That the stock shares or interests, representing property or assets in corporation or joint stock companies, associations, shall not be assessed or taxed. And, provided further, That all property within the enemy's lines, and the same is hereby

exempted from all taxation so long as it remains in the enemy's lines.

Sec. 3. That paragraph one of section three of an act entitled "An act to levy additional taxes for the common defence and support of the Government," approved 17th February, 1864, be, and the same is hereby amended and re-enacted, so as to read as follows: Upon the amount of all gold and silver coin, gold dust, gold or silver bullion, moneys held abroad, or bills of exchange drawn therefor, promissory notes, rights, credits and securities, payable in foreign countries, or Confederate Treasury notes at their value, as compared with specie at the time the tax is payable, the relative value of specie and Confederate Treasury notes, for the purpose of payment under this act, to be fixed by regulations to be prescribed by the Commissioner of Taxes, under the direction of the Secretary of the Treasury.

Sec. 4. That section sixteen of the "Act to amend an act entitled "An act to levy taxes for the common defence and support of the Government of the Confederate States," approved 27th February, 1864, be, and the same is hereby amended to read as follows:

I. The income, property and money, other than Confederate Treasury notes, of hospitals, asylums, churches, schools, colleges and other charitable institutions, shall be exempted from taxation under the provisions of this act, or any other law. The property of companies formed under the act entitled "An act to establish a volunteer navy, shall be exempt from taxation, except on the income.

II. That Paragraph six, section seven, of the same act be, and the same is hereby amended by adding thereto, as follows:

"If any person shall fail to make due return, as required by said section, of the income or profits taxed under any law of Congress, or in case of disagreement with the assessor, to submit the same to referees, as provided by law, or shall fail of refusal to pay the tax thereon, within such time as shall be prescribed by public notice, by the direction of the Commissioner of Taxes, such person shall be deemed and held to be in default: Provided, That such person shall not be deemed and held to be in default, who may fail, or has failed to make payment, or due returns, in consequence of the presence or interference of the enemy, or the absence or neglect of the officers charged with the assessment and collection of taxes."

Sec. 5. That this act shall not be so construed as to subject to taxation corn, bacon, and other agricultural products, which were produced in the year 1863, and in the possession of the producer on the 17th of February, 1864, and necessary for the support of himself and family during the present year, and from or on which taxes in kind have been deducted and delivered or paid.

Sec. 6. That section four, paragraph one and two, of the act approved Feb. 17th, 1864, entitled "An act to levy additional taxes for the common defence and support of the Government," be so amended as to levy an additional tax of thirty per cent. upon the amount of all profits made by selling the articles above mentioned in the said paragraph, between the 17th day of February, 1864, and the first day of July next, which additional tax shall be collected under said act.

Sec. 7. That on all Treasury notes of the old issue of the denomination of five dollars, not exchanged for the new issue prior to the 1st day of January, 1864, and which may remain outstanding on that day, a tax of one hundred per cent. is hereby imposed.

Sec. 8. That section seven of an act entitled "An act to levy additional taxes for the common defence and support of the Government," approved 17th February, 1864, be, and the same is hereby repealed, and the following in lieu thereof:

I. That the first section of the "Act to lay taxes for the common defence and support of the Government of the Confederate States," approved 27th April, 1863, is suspended for the year 1864.

II. In all cases where a tax is levied on income derived from property, real, personal and mixed of every description, on the amount of value of which an ad valorem tax shall be deducted from the income tax: Provided, That in no case shall less be paid than the ad valorem tax.

repairs, not exceeding ten per cent. on the amount of the income derived therefrom. And, in addition to the deduction of incomes derived from any source, the following shall be made, namely: The Confederate taxes actually paid by the owner on sales made by him; and the commissions actually paid by the consignor or shipper for selling, and in the production or manufacture of pig metal, or other iron, the cost of fuel.

Sec. 6. That all citizens of any one of the Confederate States, temporarily residing in another State, shall be liable to be assessed and taxed in the State or district in which he may temporarily reside, and it shall be the duty of all such who have not heretofore made return of their taxable property to the district assessor where they may temporarily reside, within thirty days after the passage of this act, to make such return, and any one liable to be assessed and taxed as aforesaid who shall fail or refuse within the said period of thirty days to make such return, shall be liable to all the pains and penalties imposed by the laws of the Confederate States in such case.

MARRIED.

At the Edgecombe House in this place, on Tuesday evening 23rd inst., by Ex. Gov. Henry T. Clark, Esq., Mr. C. N. Civalier, of this place, to Miss Myra E. Lee of Virginia.

DIED.

In this Town after a lingering illness, on Wednesday 10th inst., at 8 o'clock, P. M., Lewis Allen, only son of John M. and Nannie R. Bond, aged 10 months, 1 week and 3 days.

Of such is the Kingdom of Heaven.

Notice.

ON and after this date the Trains will run on the Branch Road as follows, (Sundays excepted.)
Leave Tarboro' daily at 6.30 o'clock, A. M.
Leave Rocky Mount at 9 o'clock, A. M.
Arrive at Rocky Mount 10.30 " A. M.
Arrive at Tarboro' 12.30 " A. M.
Every Sunday, Tuesday and Thursday the Train will leave Tarboro' at 6.30 o'clock, P. M., returning will arrive at Tarboro' 2 o'clock, A. M.
Tarboro', Aug. 21, 1864.

\$10 Reward.

Lost Pocket Book.
THE Subscriber lost between Tarboro' and Salisbury's mill in Martin county, a leather Pocket Book—fastened with an iron clasp. Contained when lost about thirty-five dollars, a receipt for fifty dollars, and some postage stamps.
Any person finding the said Pocket Book and leaving it with Mr. James M. Redmond in Tarboro', will receive the above reward.
LEWIS H. COX
Tarboro', August 23rd, 1864.

ON HAND.

I have now on hand a lot of Boys Summer Coats—which I will sell CHEAP for CASH.
Place of business opposite the Howard Hotel, at Hart's old stand.
J. HARRY WILLIAMS.
Tarboro', Aug. 12, 1864.

Wanted,

TO purchase Cotton Bags, Reeswax and Tallow—at market prices for CASH or in TRADE.

The undersigned takes this opportunity of returning his sincere thanks to the citizens of Tarboro' and vicinity, for the liberal patronage heretofore extended to him, and respectfully solicits a continuance of the same.

Place of business opposite the Howard Hotel, Hart's old stand.
J. HARRY WILLIAMS.
Tarboro', Aug. 12, 1864.

Administrator's Notice.

ALL persons interested in the Estate of O. C. Permy, are hereby notified to make immediate payment and settlement, on a longer delinquency cannot be given; and all persons having claims against said Estate will present them for payment within the time prescribed by law, or this notice will be filed in bar of their recovery.
This the 8th day of August, A. D. 1864
P. C. PATWAY, Adm.

\$50 Reward.

RANAWAY from the Subscriber on the 18th of the present month, my negro man
Isaac,
Is about 5 feet 6 inches high and weighs about 175 lbs., dark complexioned, talks bad when spoken to, wears a heavy board. The said negro is about 35 years of age. He has a wife at Mr. S. P. Jenkins'.
I will give the above reward of fifty dollars for his delivery to me, or confined in any jail so I can get him again.
JAMES H. HINTON.
August 19, 1864.

Notice—Lost Notes.

THE Subscriber has lost or mislaid the following notes or bonds. All persons are hereby notified not to purchase or trade for them as they are my property.
One against Kinchen Edwards for \$19 87½ dated sometime in the year 1860 or 1861, exact date not recollected.
One against James Pender for \$10, dated sometime in 1861 or 1862, exact date not recollected.
CINDERELLA PATWAY.
August 8, 1864.

HUGH MACNAIR.

Commission Merchant,
Tarboro', N. C.

Hugh Macnair

HAS IN STORE.
Blenched and Brown Sheetings and Shirting, Brown drillings, Osnaburghs, Fancy Mourning Prints, Spool Cotton, Needles, &c. &c., Black Broadcloth, Black Doe Skin Cassimere, Fancy Soap, Fish Hooks, English Mustard, Matches, Quinine, Epsom Salts, Copperas, French Calf Skins, Crushed Sugar, Black Flax Thread, Shoe Thread, Writing Paper, Envelopes, Boots and Shoes, C. R. Snuff (a large lot), Tobacco, Smoking and Chewing, &c. &c.
Additions received to the present Stock almost daily—Call and see.
Tarboro', August 5, 1864.

Notice.

THE HIGH SHOALS IRON Co., are prepared to fill cash orders for Nails at their Factory in Gaston county, N. C.
Address High Shoals Iron Co., Iron, N. C.
June 26, 1863

Notice.

STRAYED or stolen—from the Stable of Willie Brown a few days ago, in Pitt county near Greenville—a sorrel mare with flax mane and tail. The mare is about four years old.

Any person delivering the said mare to me in Washington, or to Ed. Hoell in Greenville, will receive the above reward.
CHURCHILL BRIGHT.
Washington, N. C. June 16, 1864.

Tax Notice To Delinquents.

ALL those who have not paid their "Income Tax" for the year eighteen hundred and sixty-three (1863) are hereby notified if they do not come forward and make due return as required by law, within the next twenty days. Such persons who may fail to comply with the above shall be held in default, as I am instructed to enforce the law on all delinquents.
T. C. HYMAN,
Collector 8th District, N. C.

Books! Books!!

BOOK OF ILLUSTRATION FOR THE Piano Forte—now ready.

On Friday next, the 4th instant, will be published:
Part I. Of the C. S. A. improved "Hunters Book of Instruction for the Piano Forte." Price \$3.

This part, elegantly printed in Lithography on good paper, contains the usual instructions to learners, together with eight pages of scales and exercises, marked for fingering.

Part 2d, completing the work, will follow in about three weeks, and will comprise lessons and studies for advanced pupils.
Persons desiring to purchase, or to have the advance to schools and churches, ordering two parts. Cash or check to the company all orders.

GEORGE DUNN & CO.
Richmond, Va.
Nov. 13, 1863.

State of North Carolina, Edgecombe County.

Superior Court of Law and Equity Spring Term, 1864.

O. B. Lipscombe, vs. Michael Cohen. Original Attachment.

IN this case it appearing to the satisfaction of the Court, that the defendant Michael Cohen is not an inhabitant of the State; it is therefore ordered by the Court, that publication be made for six weeks in the Tarboro' Southerner, notifying the said Cohen to be and appear before the Hon. the Judge, at the Term of the Superior Court to be held for the County aforesaid at the Court House in Tarboro', on the second Monday in September next, then and there to plead, reply, or judgment final will be entered against him, and the property levied ordered to be sold to satisfy plaintiff's debt and cost of suit.

Witness, T. W. Hussey, Clerk of the Court at office, in Tarboro', 2nd Monday in March, 1864.

Issued 29th day of July, 1864.

T. W. HUSSEY, Clerk.

Pr. Adv. \$21 00.

Quarter Master's Department,

Raleigh, April 19, 1864.
THIS DEPARTMENT HAS RECENTLY received another supply of COTTON CARDS for distribution upon the same terms as before. The quota for each county will be double the quantity first distributed. Agents will make their arrangements accordingly.
H. A. DOWD, A. Q. M.
Raleigh, April 20, 1864.

Wanted Fifty WEAVERS.

TO work at their homes—those having no looms will be supplied by applying to me. For information as to wages apply also to me.
EDWARD ZOELLER,
Government Contractor.
Tarboro', June 10, 1864.

Distillers Notice.

I will attend at my Office in Tarboro', on the 2nd, 4th and 6th, of August, and at Rocky Mount, on 10th, for the purpose of giving those who wish to distill fruit, an opportunity of Registering their business. The Registry Tax is Sixty Dollars and Twelve Dollars to be added and paid in new issue only, in accordance with the late act of Congress.
Persons interested will attend on the days specified; all those who refuse or neglect to Register will be liable to double Tax in every instance.
T. C. HYMAN,
Collector 8th N. C. District.
July 18, 1864.

A CARD.

HAVING retired from the Confederate Army on account of ill health, I respectfully offer my Professional services to the citizens of Edgecombe and adjoining counties. With the experience of nearly ten years successful practice, I think I will give all who may call entire satisfaction.

R. C. TILLERY, M. D.,
Office Rocky Mount, N. C.
October 8, 1863.

Soap and Candles.

THE undersigned wish to purchase Rancid Lard, Beeswax, Tallow and Soap Grease.

For which the highest market price will be paid IN CASH—or Soap and Candles given in exchange, at our Factory near the Railroad Ticket office.

Bassett & Dunn.

Tarboro', March 4, 1862.

300 lbs.

OF genuine Kilmack Tobacco, for sale at Cameron's Drug Store.

Tarboro', N. C., Dec. 19, 1863.

Found,

A Pocket Book, with some moneys in it, the person who lost it can get it, by coming to this office—and making it appear to be the owner—and by paying for the advertisement.

Tarboro', March 18, 1864.

Blanks for Sale.

Apply at this Office.

Pocket Book Lost.

THE Subscriber having lost his Pocket Book between Leachville and Tarboro', offers a reward of all the money it contained (including dollars additional, which he will pay on the delivery of it and the papers which it contained.)

The following is a list of its contents as near as he can remember.

Two Government certificates of deposit one in favor of the subscriber of a hundred dollars, one of four hundred dollars in favor of John Spencer, one note against Robert A. Burrus made payable to Thomas Ballance, one against Gruba Harris, one against Wilson Cradle with other papers.

Any one finding said Pocket Book and delivering it to Capt. W. B. Myres, Commissary at Tarboro', Mr. R. A. Chaney or Hardy Stallens, Beaufort county, will be paid by either of them the promised reward.

SAMUEL G. BALLANCE.

May 25, 1864.

Wool Notice.

QUARTERMASTER'S DEPARTMENT, Raleigh, June 9, 1864.

I AM NOW PREPARED TO EXCHANGE Cotton Yarn for Wool, upon the following terms, viz:

One bunch of Yarn for three pounds washed Wool, and one bunch for four pounds unwashed.

Agents have been appointed to make the exchange at the following places: Oxford, Tarboro', Kingston, Catherine Lake, Concord, Rockingham, Hendersonville, Statesville, Roxboro', Asheville, Pittsboro', Lenoir, Fayetteville, Columbia, and at this place.

Persons shipping wool to this place will please mark on the packages who they are from, and the cotton yarn will be forwarded immediately.

I hope the people will patriotically respond to the above notice, as the Wool is for clothing the N. C. Troops.
H. A. DOWD, A. Q. M., N. C. A.

Professor Hicks'

Useful and valuable Receipts for mending and saving money.

I offer to the public 52 receipts, they are printed on good paper and good type, the following are some of the Receipts. How to make a permanent cure of the Piles—To make all kinds of colds of Lungs—Magis copying paper that will write without ink or pen—To make soap without grease—To make all kinds of fancy soaps—A receipt for pearl or oriental painting on glass—And shoe blacking—Leather varnish—Gun powder—Matches—Hair oil—Cologne—Pain killer—Non explosive burning fluid, and many other receipts, discoveries, secrets, &c., unnecessary to mention.

I will send the 52 receipts combined, to any part of the Confederacy for \$10 postage paid, write plain the post office, county and State, where you wish them sent, and they will be forwarded by the first mail leaving this place, after I receive the order and money. Direct your letter to Prof. P. S. HICKS, Tarboro', N. C., Edgecombe county, Mar. 7, 1864.

Table for the Times.

A table showing the value of the old issue of Confederate money, when discounted for the new issue of Confederate money, at the rate of three dollars in old for two dollars in new issue, from \$5 to \$500:

Old issue.	Value new issue.	Old issue.	Value new issue.
\$5	\$3 33 1/3	\$105	\$70 00
10	6 66 2/3	110	73 33 1/3
15	10 00	115	76 66 2/3
20	13 33 1/3	120	80 00
25	16 66 2/3	125	83 33 1/3
30	20 00	130	86 66 2/3
35	23 33 1/3	135	90 00
40	26 66 2/3	140	93 33 1/3
45	30 00	145	96 66 2/3
50	33 33 1/3	150	100 00
55	36 66 2/3	155	103 33 1/3
60	40 00	160	106 66 2/3
65	43 33 1/3	165	110 00
70	46 66 2/3	170	113 33 1/3
75	50 00	175	116 66 2/3
80	53 33 1/3	180	120 00
85	56 66 2/3	185	123 33 1/3
90	60 00	190	126 66 2/3
95	63 33 1/3	195	130 00
100	66 66 2/3	200	133 33 1/3
205	136 66 2/3	210	140 00
215	143 33 1/3	220	146 66 2/3
225	150 00	230	153 33 1/3
235	156 66 2/3	240	160 00
245	163 33 1/3	250	166 66 2/3
260	173 33 1/3	260	173 33 1/3
270	180 00	270	180 00
280	186 66 2/3	280	186 66 2/3
290	193 33 1/3	290	193 33 1/3
300	200 00	300	200 00
400	266 66 2/3	400	266 66 2/3
500	333 33 1/3	500	333 33 1/3
600	400 00	600	400 00
700	466 66 2/3	700	466 66 2/3